AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the application:

1-24. (Canceled)

25. (Previously Presented) The method of claim 48, wherein said first layer comprises foam and the chemical embossing comprises the step of expanding said foam.

26. (Previously Presented) The method of claim 48, wherein said mechanical embossing occurs when said second layer is in a softened state.

27-33. (Canceled)

34. (Previously Presented) The method of claim 48, wherein said first layer is a foam layer.

35. (Previously Presented) The method of claim 48, wherein the mechanical embossing achieves an emboss depth of about 1 to about 12 mils.

36. (Previously Presented) The method of claim 34, wherein the total embossing depth of the wear layer and foam layer combined is about 3 to about 8 mils.

37. (Previously Presented) The method of claim 34, wherein the foam layer comprises foam cells beneath the mechanically embossed portion of the wear layer which are not crushed or collapsed.

38. (Previously Presented) The method of claim 34, wherein at least a portion of the foam layer that is chemically embossed is not mechanically embossed.

39. (Previously Presented) A method of making a floor covering,

comprising:

- a) providing a surface covering comprising a backing layer; a foamable layer; and a design layer containing at least one retarder composition in at least a portion thereof and in contact with said foamable layer;
- b) providing a wear layer and curing said wear layer, thereby expanding said foamable layer to form a foam layer and chemically embossing that portion of said foam layer in contact with said retarder composition; and
- c) subsequently mechanically embossing a surface texture onto said wear layer, wherein a chemically embossed portion of said foam layer has an emboss depth greater than the emboss depth of any portion of said mechanically embossed portion.
- 40. (Previously Presented) The method of claim 39, further comprising the step of softening said wear layer by subjecting it to a temperature sufficient to soften it prior to said mechanical embossing step.
- 41. (Previously Presented) The method of claim 40, further comprising the steps of curing and subsequently cooling said wear layer to reduce its temperature to approximately ambient temperature prior to said softening step.
- 42. (Previously Presented) The method of claim 40, wherein said softening step includes subjecting said wear layer to a sufficient softening temperature of about 195°C to 215°C.
- 43. (Previously Presented) The method of claim 39, wherein the mechanical embossing achieves an emboss depth of about 1 to about 12 mils.
 - 44. (Previously Presented) The method of claim 39, wherein the total

embossing depth of the wear layer and foam layer combined is about 3 to about 8 mils.

- 45. (Previously Presented) The method of claim 39, wherein the foam layer comprises foam cells beneath the mechanically embossed portion of the wear layer which are not crushed or collapsed.
- 46. (Previously Presented) The method of claim 39, wherein at least a portion of the foam layer that is chemically embossed is not mechanically embossed.
 - 47. (Canceled)
- 48. (Previously Presented) A method of making a surface covering having multiple layers including a wear layer comprising:

chemically embossing at least a portion of a first layer,

subsequently mechanically embossing at least a portion of a second layer, wherein the first layer is disposed below the second layer and a chemically embossed portion of the first layer has a depth greater than any embossed portion of the second layer, and wherein said second layer is said wear layer, and

applying said wear layer before chemical embossing.

- 49. (Previously Presented) The method according to claim 48, wherein the wear layer has uniform melt viscosity and is cured during chemical embossing.
- 50. (Previously Presented) The method according to claim 48, wherein the wear layer contains no reactive compounds that would lead to chemical embossing.

51-54. (Canceled)

55. (Previously Presented) The method according to claim 48, wherein the mechanically embossed portion of the wear layer does not include the chemically embossed portion.

56. (Presently Presented) The method according to claim 39, wherein the mechanically embossed portion of the wear layer does not include the chemically embossed portion.